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預算制度與理論 ：美國經驗的相關分析*

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摘要

美國的預算政策與理論已產生劇烈改變，俗說「他山之石可以攻錯」，這些改變正可為我國未來預算政策及運作之借鏡，增益我國預算的合理運作。故本文乃針對美國預算的重要概念及議題進行分析，諸如財政的主要來源、聯邦政府的預算過程、預算面臨的主要問題、以及在不同的分析途徑下進行預算的探討，俾為我國建構合理的預算制度之參考，以使政府財政更能邁向效率、效能、回應、負責、以及公正的方向前去。

關鍵詞：平衡預算暨緊急赤字控制法、預算強制法、因應景氣循環的財政政策、供給面經濟學、多元預算、假扣押、扣押、績效預算、設計計畫預算、零基預算、漸進主義

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Budgetary Theories and Policies -Some Lessons of American Experience

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Abstract

There are many changes in American budgetary theories and policies. These changes can provide our country a learning to make legitimate budgeting practice and policy. Therefore, this essay will discuss some important concepts and perspectives in American budgetary system. It consists of sources of revenues, the federal budgetary process, constant problem areas, and approaches about budgeting theory. From these deepening searching, we can find a lot of institutions and practices to make our budgeting more effective、efficient、responsive、responsible and equitable.

Key Words:the Balanced Budget and Emergency Deficit Control Act, the Budget Enforcement Act, countercyclical governmental fiscal policy, supply-side economics, Performance Budget, PPBS, ZBB, sequester, impoundment.